
User's Guide

The *FY 2007 Fiscal Plan* is divided into eight sections to explain the County's planned expenditures and supporting revenues.

Executive Summary

Contains introductory and background information about the County and summarizes the content of the Fiscal Plan. This section includes the Chairman of the Board of Supervisors' transmittal letter, demographic and economic information, the County's accounting and financial policies, an explanation of the budget process and a summary of the County's revenues, expenditures and fund balance.

Revenue

This section includes tables, charts and graphs that present the County's sources of revenue in FY 07: General Property Taxes, Local Non-Property Taxes, Other Local Sources of Revenue, Aid from the Commonwealth, and Federal Payments.

Program Budgets

The County explains its financial information according to major program areas. Every County agency or department falls into one of these program areas, and each agency is given its own set of pages to explain their operations, revenues and expenditures in detail. The program areas are *General Government Administration, Public Safety and Judicial Administration, Health & Welfare, Parks, Recreation & Culture, Community Development, and Miscellaneous*.

Department History

Provides a brief description of enhancements provided to each department over the past five fiscal years. Enhancements include changes to revenues, expenditures, and employees (FTE's).

Capital Improvement Program (CIP)

Provides detailed information regarding the County's proposed capital projects over a six-year period. The CIP includes all County and School capital projects. Each individual project is described on a single page that describes project goals, site location, operating impact and the costs of land acquisition, engineering, design and construction.

Debt Service

Provides an overview of the County's future debt obligations, including a schedule of major financings, future debt ratios and projections of future debt service payments.

Other Funds

Provides a description of funds that do not fall into any of the *Fiscal Plan's* major program areas.

Fiscal Trends

Provides charts, graphs and narratives that describe economic and demographic trends occurring within the County.